IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH SEPTEMBER 2007 / 23RD BHADRA 1929

WP(C).No. 27361 of 2007(G)

PETITIONER:

M/S BELL COMMUNICATION SYSTEMS,
1ST FLOOR, VALYAVEETTIL BUILDINGS,
NEAR JUMA MASJID, EDAPPALLY REPRESENTED BY ITS
MANAGING PARTNER, V.MOHANAN.

BY ADV. SRI.P.R.AJITHKUMAR
SRI.K.MANOJ CHANDRAN

RESPONDENTS:

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1. THE SALES TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
IIN CIRLCE, KALAMASSERY AT PALARIVATTOM.

2. THE DEPUTY COMMISSIONER OF COMMERCIAL
TAXES (APPEALS), ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER
OF COMMERCIAL TAXES,
KAKKANADU, ERNAKULAM.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27361 of 2007

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Dated this the 14th day of September, 2007.

JUDGMENT

Since the petitioner has filed appeal against sales tax assessment and demand of tax for 2000-2001, W.P. is disposed of directing the appellate authority to hear the petitioner and dispose of the appeal within three months from the date of production of copy of this judgment by the petitioner. If petitioner has paid one third of the amount due under the assessment, there will be stay of recovery of balance amount till disposal of appeal. The Tahsildar will verify the payment claimed by the petitioner based on endorsement in the revenue recovery notice and if payment is received, he will withhold recovery proceedings for recovery of balance till disposal of appeal.

C.N.RAMACHANDRAN NAIR
Judge

pms